



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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January 19, 2011

Erise Williams, Executive Director
Williams and Associates
3618 N. Spring
St. Louis, MO 63107

RE: Ryan White Part A (Project #2011-DOH1)

Dear Mr. Williams:

Enclosed is a report of the fiscal monitoring review of the Williams and Associates, a not-for-profit organization, Ryan White Part A program, for the period March 1, 2010 through August 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Williams & Associates. Fieldwork was completed on October 6, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Joan McCray, Fiscal Manager, DOH
Amber Wagner, Grants Administrator, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A**

**WILLIAMS AND ASSOCIATES
CONTRACT HD-10-46
CFDA #93.914**

**FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH AUGUST 31, 2010**

PROJECT #2011-DOH01

DATE ISSUED: JANUARY 19, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A
WILLIAMS AND ASSOCIATES
FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH AUGUST 31, 2010**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
Management's Responses	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Williams and Associates

Contract Number: HD-10-46

CFDA Number: 93.914

Contract Period: March 1, 2010 through February 28, 2011

Contract Amount: \$104,000

This contract provided Ryan White Part A funds to Williams and Associates (Agency) to procure case management services for Missouri residents living with human immunodeficiency virus (HIV) and/or acquired immunodeficiency syndrome (AIDS) within the St. Louis HIV region, which includes the counties of St. Louis City, St. Louis County, St. Charles County, Jefferson County, Franklin County, Lincoln County and Warren County.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2010, through August 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on October 6, 2010.

Exit Conference

An exit conference was not considered necessary because there were no current observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-DOH03, issued July 2, 2010, contained one observation, which was considered resolved.

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its calendar year ended December 31, 2009; and therefore, was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.